

UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
WESTERN DISTRICT

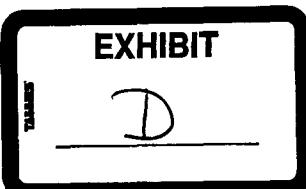
The United States of America, ex rel., :  
Andrew M. Garner, III :  
Plaintiff, : Case No. 1:00V463  
v. : Senior Judge S. Arthur Spiegel  
Anthem Insurance Companies, et al. :  
Defendants.

Affidavit of Clinton Shatzer on behalf of the Blue Cross Blue Shield Association

District of Columbia )  
 ) SS:  
 )

Clinton Shatzer, being first duly cautioned and sworn, deposes and states that the following Affidavit is based upon his personal knowledge and is true and correct to the best of his belief:

1. I make this affidavit voluntarily and based upon my personal knowledge.
2. I am the Director of Program Financial Services for the Blue Cross Blue Shield Association ("BCBSA").
3. Through the Federal Employees Health Benefits Program ("FEHBP"), the Federal Government provides subsidized health insurance to its employees, retirees, and their dependents. Responsibility for the administration of the FEHBP lies with the United States Office of Personnel Management ("OPM"). In that capacity, OPM has entered into a contract with BCBSA, on behalf of the individual Blue Cross and/or Blue Shield ("BCBS") Plans (the "Local Plans"), to provide health benefits to FEHBP subscribers ("Members") under the BCBS Government-wide Service Benefit Plan ("SBP") (also known as the Federal Employee Program ("FEP")).
4. BCBSA administers the SBP on behalf of the Local Plans through the operation of the BCBSA FEP Director's Office in Washington, D.C. One function of the Director's Office is to execute and administer the SBP contracts with pharmacy benefit managers ("PBMs") who



provide drug benefits and related services to SBP Members. Throughout the 1990s and until 2002, BCBSA contracted with Merck-Medco Managed Care, L.L.C. (or its predecessor company) to provide mail service pharmacy benefits to SBP Members. Since on or about 1993, BCBSA has contracted with AdvancePCS (including predecessor and successor companies) to administer the network of retail pharmacies that provide retail pharmacy benefits to SBP Members.

5. As Director of Program Financial Services in the FEP Director's Office, I establish policy for the accounting and financial policies governing the Mail Service and Retail Pharmacy Programs.

6. In that capacity, I am aware that OPM deposits Member premiums on a periodic basis into a Letter of Credit Account ("LOCA") for BCBSA. At varying intervals, BCBSA "draws down" amounts from the LOCA to cover the aggregate cost of pharmacy benefits (*i.e.*, drugs) and PBM administrative services, which are reflected on invoices received from the PBMs.

7. Each month BCBSA determines the amount of drug expense and administrative service fees allocable to each of the Local Plans, which is broken down into three components:

*First*, the **Mail Order Drug Expense** represents each Local Plan's share of amounts paid by BCBSA to the Mail Service PBM during the previous month.

*Second*, the **Retail Pharmacy Drug Expense** represents each Local Plan's share of amounts paid by BCBSA to the retail pharmacy PBM for prescriptions dispensed by the PBM's network retail pharmacies during the previous month.

*Third*, because BCBSA's contract with the retail pharmacy PBM requires BCBSA to compensate the PBM with per prescription administrative fees, the **Retail Pharmacy Administrative Fee** represents each Local Plan's share of these administrative fees paid by BCBSA during the previous month.

8. Exhibit 1 to my Affidavit would appear to be a financial spreadsheet prepared by Anthem Insurance Companies, Inc. ("Anthem"). It is not a document prepared by BCBSA; however, from my review of the books and records of BCBSA, the amounts shown on Exhibit 1 that correspond to unit "AICI" and either "FEP31," "FEP31A," or "FEP31B" and total \$142,829,914 represent the Mail Order Drug Expense and the Retail Pharmacy Drug Expense that the FEP Director's Office allocated to Anthem as a Local Plan participating in the SBP during calendar year 2000. This amount does not include Retail Pharmacy Administrative Fees allocable to Anthem. I have reconciled the \$142,829,914 to the Mail Order Drug Expense and the Retail Pharmacy Drug Expense appearing on the books and records of BCBSA as Anthem's allocated share of expenses in 2000. I am not able to identify the other accounting entries that appear in Exhibit 1 but they appear not to relate to the allocation of prescription drug expenses of the Service Benefit Plan.

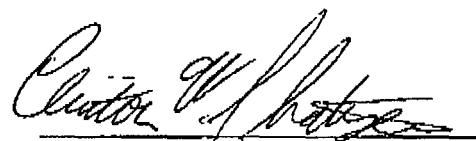
9. The FEP Director's Office forwards the monthly charges for Mail Order Drug Expense and Retail Pharmacy Drug Expense to each Local Plan via a monthly transmittal.

Copies of the transmittals sent to Anthem that substantiate the total allocation of \$142,829,914 in expenses to Anthem in 2000 are attached as, and are a part of, Exhibit 2.

10. The allocation of \$142,829,914 in Mail Order Drug Expense and Retail Pharmacy Drug Expense charges to Anthem is a book keeping entry only that reflects the drug expenses attributable to Anthem Members in 2000 in Ohio, Indiana, and Kentucky. Anthem never received, possessed, or controlled the monies associated with these drug expense charges.

11. The process of allocating and transmitting to each Local Plan its proportionate share of the prescription drug benefit expenses and related administrative service fees is an acceptable accounting practice established as SBP policy and audited by BCBSA.

Further affiant sayeth naught.

  
\_\_\_\_\_  
Name

11/11/15

Before me a notary public in and for said county and state, personally appeared Clinton Shatzzer who swore that the statements contained in this Affidavit are true to the best of his information and belief.

NATASHA STOVALE  
NOTARY PUBLIC  
PRINCE GEORGE'S COUNTY  
MARYLAND  
My Commission Expires Jan. 27, 2008

Natasha S. Bethel  
Notary Public  
Commissioned as  
Natasha S. Strickl

Unit	Journal	Source	Date	Account	Bus Div	Dept	Amount	Line Desc
AIC1	FEPS31A	NME	2000-01-01	70300040	NFEP		4,500,000.00	Benefits Dir-SA Pharmacy
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Unit	Journal	Source	Date	Account	Bus Div	Dept	Amount	Line Desc
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CIC	HMPOH23A	NME	2000-08-31	70300040	NFEP		-689,233.00	Benefits Dir-SA-Pharmacy
CIC	HMPOH23A	NME	2000-08-31	70300040	NFEP		689,233.00	Benefits Dir-SA-Pharmacy
CIC	HMPOH23A	NME	2000-07-31	70300040	NFEP		643,687.15	Benefits Dir-SA-Pharmacy
CIC	HMPOH23A	NME	2000-07-31	70300040	NFEP		33,961.93	Benefits Dir-SA-Pharmacy
CIC	HMPOH23A	NME	2000-06-30	70300040	NFEP		31,753.72	Benefits Dir-SA-Pharmacy
CIC	HMPOH23A	NME	2000-06-30	70300040	NFEP		-673,528.85	Benefits Dir-SA-Pharmacy
CIC	HMPOH23A	NME	2000-05-31	70300040	NFEP		-668,028.95	Benefits Dir-SA-Pharmacy
CIC	RXEDRUG00	ARG	2000-01-07	70300040	NFEP		51,867.27	
CIC	RXEDRUG00	ARG	2000-03-24	70300040	NFEP		64,072.28	
CIC	RXEDRUG00	ARG	2000-03-07	70300040	NFEP		68,749.86	
CIC	RXEDRUG00	ARG	2000-07-10	70300040	NFEP		67,607.79	
CIC	RXEDRUG00	ARG	2000-06-22	70300040	NFEP		54,879.32	
CIC	RXEDRUG00	ARG	2000-06-07	70300040	NFEP		66,271.49	
CIC	RXEDRUG00	ARG	2000-05-23	70300040	NFEP		81,682.97	
CIC	RXEDRUG00	ARG	2000-05-08	70300040	NFEP		57,050.21	
CIC	RXEDRUG00	ARG	2000-04-24	70300040	NFEP		59,495.61	
CIC	RXEDRUG00	ARG	2000-04-07	70300040	NFEP		59,389.38	
CIC	RXEDRUG00	ARG	2000-02-23	70300040	NFEP		70,918.35	
CIC	RXEDRUG00	ARG	2000-12-22	70300040	NFEP		91,155.10	
CIC	RXEDRUG00	ARG	2000-12-08	70300040	NFEP		71,575.17	
CIC	RXEDRUG00	ARG	2000-11-10	70300040	NFEP		87,366.71	
CIC	RXEDRUG00	ARG	2000-10-23	70300040	NFEP		71,529.09	
CIC	RXEDRUG00	ARG	2000-10-09	70300040	NFEP		57,830.48	
CIC	RXEDRUG00	ARG	2000-09-25	70300040	NFEP		65,191.37	
CIC	RXEDRUG00	ARG	2000-09-13	70300040	NFEP		70,534.09	
CIC	RXEDRUG00	ARG	2000-08-25	70300040	NFEP		58,611.48	
CIC	RXEDRUG00	ARG	2000-08-07	70300040	NFEP		75,071.56	
CIC	RXEDRUG00	ARG	2000-07-25	70300040	NFEP		65,838.72	
CIC	RXEDRUG00	ARG	2000-11-22	70300040	NFEP		65,345.96	
CIC	RXEDRUG00	ARG	2000-02-07	70300040	NFEP		54,719.77	
CIC	RXEDRUG00	ARG	2000-01-24	70300040	NFEP		34,279.98	
CIC	RXEDRUG00X	ARG	2000-05-23	70300040	NFEP		81,682.97	
CIC	RXEDRUG00X	ARG	2000-05-23	70300040	NFEP		81,682.97	
CIC	STD1122	OJB	2000-01-01	70300040	NFEP		-36,259.64	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-01-31	70300040	NFEP		32,861.59	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-02-01	70300040	NFEP		-32,861.59	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-02-29	70300040	NFEP		32,435.45	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-03-31	70300040	NFEP		-39,297.90	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-04-01	70300040	NFEP		39,297.90	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-04-30	70300040	NFEP		31,875.87	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-05-01	70300040	NFEP		-31,875.87	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-05-31	70300040	NFEP		67,812.28	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-06-01	70300040	NFEP		-67,812.28	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-06-30	70300040	NFEP		62,554.62	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-07-01	70300040	NFEP		-62,554.62	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-07-31	70300040	NFEP		64,476.11	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-08-01	70300040	NFEP		-64,476.11	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-08-31	70300040	NFEP		74,587.71	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-09-01	70300040	NFEP		-74,587.71	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-09-30	70300040	NFEP		64,038.99	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-10-01	70300040	NFEP		-64,038.99	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-10-31	70300040	NFEP		72,740.37	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-11-01	70300040	NFEP		-72,740.37	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-10-30	70300040	NFEP		73,023.54	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-12-01	70300040	NFEP		-73,023.54	Benefits Dir-SA-Pharmacy
CIC	STD1122	OJB	2000-12-31	70300040	NFEP		66,321.54	Benefits Dir-SA-Pharmacy
CIC	STD1122A	OJB	2000-03-31	70300040	NFEP		-32,435.45	Benefits Dir-SA-Pharmacy
CIC	STD1122A	OJB	2000-05-31	70300040	NFEP		1,144.45	Benefits Dir-SA-Pharmacy
CIC	STD1122B	OJB	2000-05-31	70300040	NFEP		-1,144.45	Benefits Dir-SA-Pharmacy
CIC	STD3084	OJB	2000-01-31	70300040	NFEP		-33,587.31	Benefits Dir-SA-Pharmacy
CIC	STD3084	OJB	2000-02-29	70300040	NFEP		36,607.19	Benefits Dir-SA-Pharmacy
CIC	STD3084	OJB	2000-03-31	70300040	NFEP		-39,723.99	Benefits Dir-SA-Pharmacy
CIC	STD3084	OJB	2000-04-30	70300040	NFEP		-31,272.15	Benefits Dir-SA-Pharmacy
CIC	STD3084	OJB	2000-05-31	70300040	NFEP		-30,326.84	Benefits Dir-SA-Pharmacy
CIC	STD3084	OJB	2000-06-30	70300040	NFEP		-31,753.72	Benefits Dir-SA-Pharmacy
CIC	STD3084	OJB	2000-07-31	70300040	NFEP		-29,685.85	Benefits Dir-SA-Pharmacy
CIC	STD3084	OJB	2000-08-31	70300040	NFEP		-32,481.70	Benefits Dir-SA-Pharmacy
CIC	STD3084	OJB	2000-09-30	70300040	NFEP		-31,389.71	Benefits Dir-SA-Pharmacy
CIC	STD3084	OJB	2000-10-31	70300040	NFEP		-33,913.54	Benefits Dir-SA-Pharmacy
CIC	STD3084	OJB	2000-11-30	70300040	NFEP		-33,965.90	Benefits Dir-SA-Pharmacy
CIC	STD3084	OJB	2000-12-31	70300040	NFEP		-33,002.20	Benefits Dir-SA-Pharmacy
CIC								

Unit	Journal	Source	Date	Account	bus chg up	bus chg down
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Total Shared Rebates						150,547.703
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CIC	STD1122	OJU	2000-01-01	87400103	NFEP	779	-5,446.49 CPM/Argus Admin Fees
CIC	ARGADMIN	ARG	2000-01-05	84700103	NFEP	779	20.00
CIC	ARGADMIN	ARG	2000-01-07	84700103	NFEP	779	5,109.00
CIC	RXEADMIN	ARG	2000-01-07	84700103	NFEP	779	325.50
CIC	ARGADMIN	ARG	2000-01-12	84700103	NFEP	779	18.00
CIC	ARGADMIN	ARG	2000-01-24	84700103	NFEP	779	4,669.20
CIC	RXEADMIN	ARG	2000-01-24	84700103	NFEP	779	280.50
CIC	0000082727	CIM2	2000-01-31	84700103	NFEP	779	-5,446.49 Drug Admin. Fees
CIC	ARGADMIN	ARG	2000-01-31	84700103	NFEP	779	2.00
CIC	STD1122	OJU	2000-01-31	84700103	NFEP	779	5,272.65 Drug Admin. Fees
CIC	0000082862	CIM2	2000-01-31	84700103	NFEP	779	-5,446.49 CPM/Argus Admin Fees
CIC	STD1122	OJU	2000-02-01	84700103	NFEP	779	-5,272.65 Drug Admin. Fees
CIC	ARGADMIN	ARG	2000-02-02	84700103	NFEP	779	8.00
CIC	ARGADMIN	ARG	2000-02-07	84700103	NFEP	779	4,496.60
CIC	RXEADMIN	ARG	2000-02-07	84700103	NFEP	779	285.60
CIC	ARGADMIN	ARG	2000-02-14	84700103	NFEP	779	43.70
CIC	ARGADMIN	ARG	2000-02-23	84700103	NFEP	779	4,423.20
CIC	RXEADMIN	ARG	2000-02-23	84700103	NFEP	779	351.20
CIC	STD1122	OJU	2000-02-29	84700103	NFEP	779	3,828.49 Drug Admin. Fees
CIC	ARGADMIN	ARG	2000-03-02	84700103	NFEP	779	129.20
CIC	ARGADMIN	ARG	2000-03-07	84700103	NFEP	779	4,156.30
CIC	RXEADMIN	ARG	2000-03-07	84700103	NFEP	779	277.60
CIC	ARGADMIN	ARG	2000-03-13	84700103	NFEP	779	241.30
CIC	ARGADMIN	ARG	2000-03-24	84700103	NFEP	779	4,507.20
CIC	RXEADMIN	ARG	2000-03-24	84700103	NFEP	779	272.40
CIC	0000087708	OJU	2000-03-31	84700103	NFEP	779	-1,000.83 Drug Admin. Fees
CIC	STD1122	OJU	2000-03-31	84700103	NFEP	779	4,408.21 Drug Admin. Fees
CIC	STD1122A	OJU	2000-03-31	84700103	NFEP	779	-3,828.49 Drug Admin. Fees
CIC	STD1122	OJU	2000-04-01	84700103	NFEP	779	-4,408.21 Drug Admin. Fees
CIC	ARGADMIN	ARG	2000-04-03	84700103	NFEP	779	100.70
CIC	ARGADMIN	ARG	2000-04-07	84700103	NFEP	779	4,709.10
CIC	RXEADMIN	ARG	2000-04-07	84700103	NFEP	779	254.40
CIC	ARGADMIN	ARG	2000-04-12	84700103	NFEP	779	76.00
CIC	ARGADMIN	ARG	2000-04-22	84700103	NFEP	779	4,258.80
CIC	RXEADMIN	ARG	2000-04-24	84700103	NFEP	779	242.80
CIC	STD1122	OJU	2000-04-30	84700103	NFEP	779	3,832.27 Drug Admin. Fees
CIC	STD1122	OJU	2000-05-01	84700103	NFEP	779	-3,832.27 Drug Admin. Fees
CIC	ARGADMIN	ARG	2000-05-02	84700103	NFEP	779	15.20
CIC	ARGADMIN	ARG	2000-05-08	84700103	NFEP	779	4,075.20
CIC	RXEADMIN	ARG	2000-05-08	84700103	NFEP	779	234.40
CIC	STD1122	OJU	2000-05-31	84700103	NFEP	779	4,759.32 Drug Admin. Fees
CIC	STD1122	OJU	2000-06-01	84700103	NFEP	779	-4,759.32 Drug Admin. Fees
CIC	ARGADMIN	ARG	2000-06-02	84700103	NFEP	779	24.70
CIC	ARGADMIN	ARG	2000-06-07	84700103	NFEP	779	4,404.40
CIC	RXEADMIN	ARG	2000-06-07	84700103	NFEP	779	280.00
CIC	ARGADMIN	ARG	2000-06-12	84700103	NFEP	779	41.80
CIC	ARGADMINX	ARG	2000-06-22	84700103	NFEP	779	4,227.60
CIC	RXEADMIN	ARG	2000-06-22	84700103	NFEP	779	225.60
CIC	STD1122	OJU	2000-06-30	84700103	NFEP	779	4,511.75 Drug Admin. Fees
CIC	STD1122	OJU	2000-07-01	84700103	NFEP	779	-4,511.75 Drug Admin. Fees
CIC	ARGADMIN	ARG	2000-07-03	84700103	NFEP	779	28.50
CIC	ARGADMIN	ARG	2000-07-10	84700103	NFEP	779	4,132.00
CIC	RXEADMIN	ARG	2000-07-10	84700103	NFEP	779	254.80
CIC	ARGADMIN	ARG	2000-07-12	84700103	NFEP	779	24.70
CIC	ARGADMIN	ARG	2000-07-25	84700103	NFEP	779	3,876.00
CIC	RXEADMIN	ARG	2000-07-25	84700103	NFEP	779	248.40
CIC	STD1122	OJU	2000-07-31	84700103	NFEP	779	4,613.17 Drug Admin. Fees
CIC	STD1122	OJU	2000-08-01	84700103	NFEP	779	-4,613.17 Drug Admin. Fees
CIC	ARGADMIN	ARG	2000-08-02	84700103	NFEP	779	1.90
CIC	ARGADMIN	ARG	2000-08-07	84700103	NFEP	779	4,287.60
CIC	RXEADMIN	ARG	2000-08-07	84700103	NFEP	779	282.80
CIC	ARGADMIN	ARG	2000-08-14	84700103	NFEP	779	20.90
CIC	ARGADMIN	ARG	2000-08-25	84700103	NFEP	779	4,212.00
CIC	RXEADMIN	ARG	2000-08-25	84700103	NFEP	779	243.20
CIC	STD1122	OJU	2000-08-31	84700103	NFEP	779	4,946.52 Drug Admin. Fees
CIC	STD1122	OJU	2000-09-01	84700103	NFEP	779	-4,946.52 Drug Admin. Fees
CIC	ARGADMIN	ARG	2000-09-05	84700103	NFEP	779	1.90
CIC	ARGADMIN	ARG	2000-09-13	84700103	NFEP	779	4,589.20
CIC	RXEADMIN	ARG	2000-09-13	84700103	NFEP	779	264.00
CIC	ARGADMIN	ARG	2000-09-15	84700103	NFEP	779	22.80
CIC	ARGADMIN	ARG	2000-09-25	84700103	NFEP	779	4,296.00
CIC	RXEADMIN	ARG	2000-09-25	84700103	NFEP	779	276.80
CIC	STD1122	OJU	2000-09-30	84700103	NFEP	779	4,689.77 Drug Admin. Fees
CIC	STD1122	OJU	2000-10-01	84700103	NFEP	779	-4,689.77 Drug Admin. Fees
CIC	ARGADMIN	ARG	2000-10-02	84700103	NFEP	779	13.30
CIC	ARGADMIN	ARG	2000-10-09	84700103	NFEP	779	4,338.80
CIC	RXEADMIN	ARG	2000-10-09	84700103	NFEP	779	257.20
CIC	ARGADMIN	ARG	2000-10-11	84700103	NFEP	779	26.60
CIC	ARGADMIN	ARG	2000-10-23	84700103	NFEP	779	4,238.80
CIC	RXEADMIN	ARG	2000-10-23	84700103	NFEP	779	248.40
CIC	STD1122	OJU	2000-10-31	84700103	NFEP	779	5,269.48 Drug Admin. Fees
CIC	STD1122	OJU	2000-11-01	84700103	NFEP	779	-5,269.48 Drug Admin. Fees
CIC	ARGADMIN	ARG	2000-11-02	84700103	NFEP	779	7.60
CIC	ARGADMIN	ARG	2000-11-10	84700103	NFEP	779	4,830.40
CIC	RXEADMIN	ARG	2000-11-10	84700103	NFEP	779	334.40
CIC	ARGADMIN	ARG	2000-11-13	84700103	NFEP	779	20.90
CIC	ARGADMIN	ARG	2000-11-22	84700103	NFEP	779	4,544.40
CIC	RXEADMIN	ARG	2000-11-22	84700103	NFEP	779	236.80
CIC	STD1122	OJU	2000-11-30	84700103	NFEP	779	4,909.67 Drug Admin. Fees
CIC	STD1122	OJU	2000-12-01	84700103	NFEP	779	-4,909.67 Drug Admin. Fees
CIC	ARGADMIN	ARG	2000-12-04	84700103	NFEP	779	5.70
CIC	ARGADMIN	ARG	2000-12-08	84700103	NFEP	779	4,434.00
CIC	RXEADMIN	ARG	2000-12-08	84700103	NFEP	779	264.80
CIC	ARGADMIN	ARG	2000-12-14	84700103	NFEP	779	30.40
CIC	ARGADMIN	ARG	2000-12-22	84700103	NFEP	779	4,019.60
CIC	RXEADMIN	ARG	2000-12-22	84700103	NFEP	779	314.40
CIC	ARGADMIN	ARG	2000-12-31	84700103	NFEP	779	622.40
CIC	STD1122	OJU	2000-12-31	84700103	NFEP	779	4,984.80 Drug Admin. Fees
<b>Total Admin Fees</b>							<b>111,948</b>

Query Name: GLC750 FOREIGN\_JRNL\_BUTTON\_

Page: 1

Run Date: 02/01/2000

As Unit: AFP  
 Ledger: ACTUAL

Journal ID: FEP31 Journal Date: 01/31/2000

Description: To Record Mail Order Drug & Retail Pharmacy (Paycodes 11 & 38)

Line	BusDiv	Account	AB	Affil	Dept	Project	Subdv	Rsk	Cov	PrdGrp	HSA	State	Debit Amount	Credit Amount	Stat Amount	Reference#	Line Description
	NFEP	70300040						40	130	21	95	OH000	4,033,036.53	0.00	0.00		Benefits Dir-SA-Pharmacy
	NFEP	50300015						40	130	21	95	OH000	0.00	-4,033,036.53	0.00		Prem Direct-SA-Pd Clm
	NFEP	70300040						40	130	21	95	IN000	2,829,499.56	0.00	0.00		Benefits Dir-SA-Pharmacy
	NFEP	50300015						40	130	21	95	IN000	0.00	-2,829,499.56	0.00		Prem Direct-SA-Pd Clm
	NFEP	70300040						40	130	21	95	KY000	2,279,349.51	0.00	0.00		Benefits Dir-SA-Pharmacy
	NFEP	50300015						40	130	21	95	KY000	0.00	-2,279,349.51	0.00		Prem Direct-SA-Pd Clm
												Totals	9,141,885.60	-9,141,885.60	0.00		

tabbies®  
 Ex. 2  
 EXHIBIT



PAYMENT SUMMARY INFORMATION PYMT CONTRACT EXPLANATION		ITEMS PAID	HIGH	STANDARD	TOTAL	AMOUNT PAID	STANDARD	TOTAL	DATE
CODE	YEAR	HIGH	STANDARD	TOTAL	HIGH	STANDARD	TOTAL	PROCESSED	
71 39	CLAIMS SUBMITTED	2,550	1,564	4,114	13,965.73	63,105.83	77,066.56	01/25/2000	
72 39	CLMS SUB NOT APP	2,509CR	432CR	2,941CR	12,690.76CR	1,117.31	11,573.45CR	01/25/2000	
71 40	CLAIMS SUBMITTED	115	2,990	3,105	4,453.57	109,836.52	114,290.09	01/25/2000	
71 39	CLAIMS SUBMITTED	241	49	290	17,318.11	2,936.08	20,312.17	01/26/2000	
72 39	CLMS SUB NOT APP	240CR	21CR	261CR	17,279.21CR	172.03	17,194.1BCR	01/26/2000	
71 40	CLAIMS SUBMITTED	1	87	88	2,688.27	2,688.27	2,688.27	01/26/2000	
02 40	CLMS SUB NOT APP	1CR	SCR	SCR				01/26/2000	
DISBURSEMENT TOTAL		132	3,969	4,061	5,785.44	179,834.82	185,619.46		

SUMMARY OF BATCHES  
 AMOUNT PAID APPLIED TO REFUNDS 0.00  
 NUMBER OF GROSS CHARGE LINES 15,201  
 GROSS COVERED CHARGES 1,498,141.48  
 NET COVERED CHARGES 613,423.07

PLAN NAME : BLUE CROSS AND BLUE SHIELD OF KENTUCKY INC  
 ATTENTION : ROBERT B FLEMING  
 DISBURSEMENT DATE : 01/31/2000

PLAN 160 FT400198-19988810  
 REMITTANCE NUMBER 2000-017  
 PAGE NUMBER 01

PAYMENT SUMMARY INFORMATION PYMT CONTRACT EXPLANATION		ITEMS PAID	HIGH	STANDARD	TOTAL	AMOUNT PAID	STANDARD	TOTAL	DATE
CODE	YEAR	HIGH	STANDARD	TOTAL	HIGH	STANDARD	TOTAL	PROCESSED	
11 39	DRUG CLAIM REV 09301999					1,382,403.35CR		1,382,403.35CR	01/31/2000
44 39	OFFSETTING ENTRY					1,382,403.39		1,382,403.39	01/31/2000
38 39	RPP BENEFIT REV 09301999					1,425,619.25CR		1,425,619.25CR	01/31/2000
44 39	OFFSETTING ENTRY					1,425,619.25		1,425,619.25	01/31/2000
39 39	RPP ALLOC REV 09301999					42,558.14CR		42,558.14CR	01/31/2000
44 39	OFFSETTING ENTRY					42,558.14		42,558.14	01/31/2000
11 39	DRUG CLAIM ALLOC 09301999					1,347,540.99		1,347,540.99	01/31/2000
44 39	OFFSETTING ENTRY					1,347,540.99CR		1,347,540.99CR	01/31/2000
38 39	RPP BENEFIT 09301999					1,378,214.67		1,378,214.67	01/31/2000
44 39	OFFSETTING ENTRY					1,378,214.67CR		1,378,214.67CR	01/31/2000
39 39	RPP ALLOC 09301999					41,191.24		41,191.24	01/31/2000
44 39	OFFSETTING ENTRY					41,191.24CR		41,191.24CR	01/31/2000
10 39	CONTRACT ACT EXP 12311999					72,754.73		72,754.73	01/31/2000
44 39	OFFSETTING ENTRY					72,754.73CR		72,754.73CR	01/31/2000
11 39	DRUG CLAIM ALLOC 12311999					1,584,542.09		1,584,542.09	01/31/2000
44 39	OFFSETTING ENTRY					1,584,542.09CR		1,584,542.09CR	01/31/2000
14 39	DEMAND MGT 12311999					15,643.94		15,643.94	01/31/2000
44 39	OFFSETTING ENTRY					15,643.94CR		15,643.94CR	01/31/2000
38 39	RPP BENEFIT 12311999					777,955.30		777,955.30	01/31/2000
44 39	OFFSETTING ENTRY					777,955.30CR		777,955.30CR	01/31/2000
39 39	RPP ALLOC 12311999					79,803.86		79,803.86	01/31/2000
44 39	OFFSETTING ENTRY					79,803.86CR		79,803.86CR	01/31/2000
DISBURSEMENT TOTAL									

SUMMARY OF BATCHES  
 AMOUNT PAID APPLIED TO REFUNDS 0.00  
 NUMBER OF GROSS CHARGE LINES 0  
 GROSS COVERED CHARGES 0.00  
 NET COVERED CHARGES 0.00

PLAN NAME : COMMUNITY MUTUAL INSURANCE COMPANY  
ATTENTION : KAY KRAKE CW2 272  
DISBURSEMENT DATE : 01/31/2000

PLAN 332 FT400198-19980010  
REMITTANCE NUMBER 2000-001  
PAGE NUMBER 01

PAYOUT SUMMARY INFORMATION  
PYMT CONTRACT EXPLANATION

CODE	YEAR	ITEMS PAID	AMOUNT PAID	DATE
		HIGH STANDARD	TOTAL	PROCESSED
11	39	DRUG CLAIM ALLOC 09301999	2,517,835.26	01/31/2000
44	39	OFFSETTING ENTRY	2,517,835.26CR	01/31/2000
38	39	RPP BENEFIT 09301999	2,238,616.16	01/31/2000
44	39	OFFSETTING ENTRY	2,238,616.16CR	01/31/2000
39	39	RPP ALLOC 09301999	63,998.13	01/31/2000
44	39	OFFSETTING ENTRY	63,998.13CR	01/31/2000
11	39	DRUG CLAIM ALLOC 12311999	2,933,940.40	01/31/2000
44	39	OFFSETTING ENTRY	2,933,940.40CR	01/31/2000
38	39	RPP BENEFIT 12311999	1,241,197.12	01/31/2000
44	39	OFFSETTING ENTRY	1,241,197.12CR	01/31/2000
39	39	RPP ALLOC 12311999	119,233.14	01/31/2000
44	39	OFFSETTING ENTRY	119,233.14CR	01/31/2000

DISBURSEMENT TOTAL

SUMMARY OF BATCHES

AMOUNT PAID APPLIED TO REFUNDS	0.00
NUMBER OF GROSS CHARGE LINES	0
GROSS COVERED CHARGES	0.00
NET COVERED CHARGES	0.00

HDR1\*\*\*\*\*FT4BRPTS\*\*B\*\*\*\*\*

PLAN NAME : COMMUNITY MUTUAL INSURANCE COMPANY  
 ATTENTION : KAY KRAKE CW2 272  
 DISBURSEMENT DATE : 01/31/2000

PLAN 334 FT400198-19980010  
 REMITTANCE NUMBER 2000-016  
 PAGE NUMBER 01

## PAYMENT SUMMARY INFORMATION

## PYMT CONTRACT EXPLANATION

CODE	YEAR	EXPLANATION
11	39	DRUG CLAIM REV 09301999
44	39	OFFSETTING ENTRY
38	39	RPP BENEFIT REV 09301999
44	39	OFFSETTING ENTRY
39	39	RPP ALLOC REV 09301999
44	39	OFFSETTING ENTRY
10	39	CONTRACT AGT EXP 12311999
44	39	OFFSETTING ENTRY

	HIGH	STANDARD	TOTAL
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	HIGH	AMOUNT PAID	TOTAL	DATE PROCESSED
		STANDARD		
		2,582,938.24CR	2,582,938.24	01/31/2000
		2,315,614.17CR	2,315,614.17	01/31/2000
		66,121.87CR	66,121.87	01/31/2000
		2,434.68	2,434.68	01/31/2000
		2,434.68CR	2,434.68	01/31/2000

## DISBURSEMENT TOTAL

## SUMMARY OF BATCHES

AMOUNT PAID APPLIED TO REFUNDS	0.00
NUMBER OF GROSS CHARGE LINES	0
GROSS COVERED CHARGES	0.00
NET COVERED CHARGES	0.00

Bus Unit: AICP  
 Ledger: ACTUAL

Run Date: 02/04/2000

Journal ID: FEP31A Journal Date: 01/31/2000  
 Description: Correct FEP31A/FEP31D From 12/99 Source: NAH Acctg Per: 1 Journal Status: N Reversal: None Reversal Date:

Line	BusDiv	Account	AB	Affil	Dept	Project	Subdv	Rsk	Cov	PrdGrp	HSA	State	Debit Amount	Credit Amount	Stat Amount	Reference#	Line Description
1	NFEP	50300015						40	130	21	90	IN000	3,000,000.00	0.00	0.00		Prem Direct-SA-Pd Clm
2	NFEP	70300040						40	130	21	90	IN000	0.00	-3,000,000.00	0.00		Benefits Dir-SA-Pharmacy
3	NFEP	50300015						40	130	21	95	KY000	2,500,000.00	0.00	0.00		Prem Direct-SA-Pd Clm
4	NFEP	70300040						40	130	21	95	KY000	0.00	-2,500,000.00	0.00		Benefits Dir-SA-Pharmacy
5	NFEP	50300015						40	130	21	95	OH000	4,500,000.00	0.00	0.00		Prem Direct-SA-Pd Clm
6	NFEP	70300040						40	130	21	95	OH000	0.00	-4,500,000.00	0.00		Benefits Dir-SA-Pharmacy
Totals													10,000,000.00	-10,000,000.00	0.00		

QUERY7

HSA

90  
90

Journal	Date	BusDiv/Prod	Unit	Amount	Acct	Source	Descr	Rsk	Cov	PrdGrp/LOB	StCd/Project
FEP31	2000-01-31	NFEP	AICI	-2,829,499.56	50300015	NME	To Record Mail Order Drug & Re	40	130	21	IN000
FEP31A	2000-01-01	NFEP	AICI	-3,000,000.00	X 50300015	NME	To record Mail Order Drug and	40	130	21	IN000
				-5,829,499.56							
FEP31	2000-01-31	NFEP	AICI	-2,279,349.51	50300015	NME	To Record Mail Order Drug & Re	40	130	21	KY000
FEP31A	2000-01-01	NFEP	AICI	-2,500,000.00	X 50300015	NME	To record Mail Order Drug and	40	130	21	KY000
				-4,779,349.51							
FEP31	2000-01-31	NFEP	AICI	-4,033,036.53	50300015	NME	To Record Mail Order Drug & Re	40	130	21	OH000
FEP31A	2000-01-01	NFEP	AICI	-4,500,000.00	X 50300015	NME	To record Mail Order Drug and	40	130	21	OH000
				-8,533,036.53							
FEP31	2000-01-31	NFEP	AICI	2,829,499.56	70300040	NME	To Record Mail Order Drug & Re	40	130	21	IN000
FEP31A	2000-01-01	NFEP	AICI	3,000,000.00	X 70300040	NME	To record Mail Order Drug and	40	130	21	IN000
				5,829,499.56							
FEP31	2000-01-31	NFEP	AICI	2,279,349.51	70300040	NME	To Record Mail Order Drug & Re	40	130	21	KY000
FEP31A	2000-01-01	NFEP	AICI	2,500,000.00	X 70300040	NME	To record Mail Order Drug and	40	130	21	KY000
				4,779,349.51							
FEP31	2000-01-31	NFEP	AICI	4,033,036.53	70300040	NME	To Record Mail Order Drug & Re	40	130	21	OH000
FEP31A	2000-01-01	NFEP	AICI	4,500,000.00	X 70300040	NME	To record Mail Order Drug and	40	130	21	OH000
				8,533,036.53							

\* Should not have reversed  
 or FEP31D should have

QUERY9

Journal	Date	BusDiv/Prod	Unit	Amount	Acct	Source	Descr	Rsk	Cov	PrdGrp/LOB	StCd/Project
FEP31A	1999-11-30	NFEP	AICI	-1,042,238.54	50300015	NME	Adjustment to prior periods (J)	40	130	21	IN000
FEP31	1999-11-30	NFEP	AICI	-3,000,000.00	50300015	NME	To record Mail Order Drug and	40	130	21	IN000
				-4,042,238.54							
FEP31A	1999-11-30	NFEP	AICI	1,042,238.54	70300040	NME	Adjustment to prior periods (J)	40	130	21	IN000
FEP31	1999-11-30	NFEP	AICI	3,000,000.00	70300040	NME	To record Mail Order Drug and	40	130	21	IN000
				4,042,238.54							
FEP31A	1999-11-30	NFEP	AICI	18,597,713.31	50300015	NME	Adjustment to prior periods (J)	40	130	21	KY000
FEP31	1999-11-30	NFEP	AICI	-2,500,000.00	50300015	NME	To record Mail Order Drug and	40	130	21	KY000
FEP31B	1999-11-30	NFEP	AICI	-20,079,597.22	50300015	NAH	Reverse Oct JE FEP31C	40	130	21	KY000
				-3,981,883.91							
FEP31A	1999-11-30	NFEP	AICI	-18,597,713.31	70300040	NME	Adjustment to prior periods (J)	40	130	21	KY000
FEP31	1999-11-30	NFEP	AICI	2,500,000.00	70300040	NME	To record Mail Order Drug and	40	130	21	KY000
FEP31B	1999-11-30	NFEP	AICI	20,079,597.22	70300040	NAH	Reverse Oct JE FEP31C	40	130	21	KY000
				3,981,883.91							
FEP31A	1999-11-30	NFEP	AICI	-1,651,777.93	50300015	NME	Adjustment to prior periods (J)	40	130	21	OH000
FEP31	1999-11-30	NFEP	AICI	-4,500,000.00	50300015	NME	To record Mail Order Drug and	40	130	21	OH000
				-6,151,777.93							
FEP31A	1999-11-30	NFEP	AICI	1,651,777.93	70300040	NME	Adjustment to prior periods (J)	40	130	21	OH000
FEP31	1999-11-30	NFEP	AICI	4,500,000.00	70300040	NME	To record Mail Order Drug and	40	130	21	OH000
				6,151,777.93							

Acc'd 10M  
10/14/00

QUERY8

Journal	Date	BusDiv/Prod	Unit	Amount	Acct	Source	Descr	Rsk	Cov	PrdGrp/LOB	ScCd/Project	
FEP31	1999-12-01	NFEP	OCT	AICI	3,000,000.00	50300015	NME	To record Mail Order Drug and	40	130	21	IN000
FEP31A	1999-12-31	NFEP		AICI	3,000,000.00	50300015	NME	To record Mail Order Drug and	40	130	21	IN000
FEP31B	1999-12-31	NFEP	OCT	AICI	-4,315,167.52	50300015	NME	To record October Mail Order D	40	130	21	IN000
FEP31	1999-12-31	NFEP	NOV	AICI	3,710,486.44	50300015	NME	To record Mail Order Drug and	40	130	21	IN000
FEP31D	1999-12-31	NFEP		AICI	-3,000,000.00	50300015	NME	To record Mail Order Drug and	40	130	21	IN000
					-5,025,653.96							
FEP31	1999-12-01	NFEP	OCT	AICI	-3,000,000.00	70300040	NME	To record Mail Order Drug and	40	130	21	IN000
FEP31A	1999-12-31	NFEP		AICI	-3,000,000.00	70300040	NME	To record Mail Order Drug and	40	130	21	IN000
FEP31B	1999-12-31	NFEP	OCT	AICI	4,315,167.52	70300040	NME	To record October Mail Order D	40	130	21	IN000
FEP31	1999-12-31	NFEP	NOV	AICI	3,710,486.44	70300040	NME	To record Mail Order Drug and	40	130	21	IN000
FEP31D	1999-12-31	NFEP		AICI	-3,000,000.00	70300040	NME	To record Mail Order Drug and	40	130	21	IN000
					5,025,653.96							
FEP31	1999-12-01	NFEP		AICI	2,500,000.00	50300015	NME	To record Mail Order Drug and	40	130	21	KY000
FEP31A	1999-12-31	NFEP		AICI	-2,500,000.00	50300015	NME	To record Mail Order Drug and	40	130	21	KY000
FEP31B	1999-12-31	NFEP	OCT	AICI	3,554,096.10	50300015	NME	To record October Mail Order D	40	130	21	KY000
FEP31	1999-12-31	NFEP	NOV	AICI	-3,041,625.16	50300015	NME	To record Mail Order Drug and	40	130	21	KY000
FEP31D	1999-12-31	NFEP		AICI	-2,500,000.00	50300015	NME	To record Mail Order Drug and	40	130	21	KY000
					-4,095,721.26							
FEP31	1999-12-01	NFEP		AICI	-2,500,000.00	70300040	NME	To record Mail Order Drug and	40	130	21	KY000
FEP31A	1999-12-31	NFEP		AICI	-2,500,000.00	70300040	NME	To record Mail Order Drug and	40	130	21	KY000
FEP31B	1999-12-31	NFEP	OCT	AICI	3,554,096.10	70300040	NME	To record October Mail Order D	40	130	21	KY000
FEP31	1999-12-31	NFEP	NOV	AICI	3,041,625.16	70300040	NME	To record Mail Order Drug and	40	130	21	KY000
FEP31D	1999-12-31	NFEP		AICI	-2,500,000.00	70300040	NME	To record Mail Order Drug and	40	130	21	KY000
					4,095,721.26							
FEP31	1999-12-01	NFEP		AICI	4,500,000.00	50300015	NME	To record Mail Order Drug and	40	130	21	OH000
FEP31A	1999-12-31	NFEP		AICI	-4,500,000.00	50300015	NME	To record Mail Order Drug and	40	130	21	OH000
FEP31B	1999-12-31	NFEP	OCT	AICI	-6,130,886.89	50300015	NME	To record October Mail Order D	40	130	21	OH000
FEP31	1999-12-31	NFEP	NOV	AICI	5,298,078.20	50300015	NME	To record Mail Order Drug and	40	130	21	OH000
FEP31D	1999-12-31	NFEP		AICI	-4,500,000.00	50300015	NME	To record Mail Order Drug and	40	130	21	OH000
					-6,928,965.09							
FEP31	1999-12-01	NFEP		AICI	-4,500,000.00	70300040	NME	To record Mail Order Drug and	40	130	21	OH000
FEP31A	1999-12-31	NFEP		AICI	-4,500,000.00	70300040	NME	To record Mail Order Drug and	40	130	21	OH000
FEP31B	1999-12-31	NFEP	OCT	AICI	6,130,886.89	70300040	NME	To record October Mail Order D	40	130	21	OH000
FEP31	1999-12-31	NFEP	NOV	AICI	5,298,078.20	70300040	NME	To record Mail Order Drug and	40	130	21	OH000
FEP31D	1999-12-31	NFEP		AICI	-4,500,000.00	70300040	NME	To record Mail Order Drug and	40	130	21	OH000
					6,928,965.09							

Query Name: GLC750 FOREIGN\_JRNL\_BUTTON\_

Page: 1

Bus Unit:

AICP

Ledger: ACTUAL

Run Date: 03/01/2000

Journal ID: FEP31 Journal Date: 02/29/2000

Description: To Record Mail Order Drug and Retail Pharmacy (Paycodes 11 &amp; 38)

Line	Product	Account	AB	Affil	Dept	Proj	Subdv	Rsk	Cov	LOB	HSA	Project	Acctg Per:	2	Journal Status:	N	Reversal:	None	Reversal Date:
1	NFEP	70300040						40	130	21	95	OH000		4,241,399.30		0.00	0.00		Benefits Dir-SA-Pharmacy
2	NFEP	50300015						40	130	21	95	OH000		0.00	-4,241,399.30		0.00		Prem Direct-SA-Pd Clm
3	NFEP	70300040						40	130	21	95	IN000		2,922,741.89		0.00	0.00		Benefits Dir-SA-Pharmacy
4	NFEP	50300015						40	130	21	95	IN000		0.00	-2,922,741.89		0.00		Prem Direct-SA-Pd Clm
5	NFEP	70300040						40	130	21	95	KY000		2,412,015.07		0.00	0.00		Benefits Dir-SA-Pharmacy
6	NFEP	50300015						40	130	21	95	KY000		0.00	-2,412,015.07		0.00		Prem Direct-SA-Pd Clm
												Totals		9,576,156.26		-9,576,156.26		0.00	

PLAN NAME : COMMUNITY MUTUAL INSURANCE COMPANY  
ATTENTION : KAY KRAKE CW2 272  
DISBURSEMENT DATE : 02/29/2000

PLAN 332 FT400198-19980010  
REMITTANCE NUMBER 2000-002  
PAGE NUMBER 01

## PAYMENT SUMMARY INFORMATION

## PYMT CONTRACT EXPLANATION

CODE	YEAR	ITEMS PAID
11	40	DRUG CLAIM ALLOC 01312000
44	40	OFFSETTING ENTRY
38	40	RPP BENEFIT 01312000
44	40	OFFSETTING ENTRY
39	40	RPP ALLOC 01312000
44	40	OFFSETTING ENTRY
A1	38	GROSS PREM WRITTEN ADJ
44	38	OFFSETTING ENTRY
A3	38	PRGM INTEREST INC ADJ
44	38	OFFSETTING ENTRY

	HIGH	STANDARD	TOTAL	HIGH	AMOUNT PAID	TOTAL	DATE
					STANDARD		PROCESSED
						2,987,439.89	02/29/2000
						2,987,439.89CR	02/29/2000
						1,253,959.41	02/29/2000
						1,253,959.41CR	02/29/2000
						119,759.21	02/29/2000
						119,759.21CR	02/29/2000
						242,656.40	02/29/2000
						242,656.40CR	02/29/2000
						42,141.90	02/29/2000
						42,141.90CR	02/29/2000

## DISBURSEMENT TOTAL

## SUMMARY OF BATCHES

AMOUNT PAID APPLIED TO REFUNDS
0.00
NUMBER OF GROSS CHARGE LINES
0
GROSS COVERED CHARGES
0.00
NET COVERED CHARGES
0.00

HDR1\*\*\*\*\*FT48RPTS\*\*B\*\*\*\*\*